

## RETAILER'S USE TAX RETURN

Retailer's Use tax should be collected on all sales to Colorado purchasers by out-of-state vendors who do not maintain a Colorado business location or established a nexus in the state.

RTD (Regional Transportation District), CD (Scientific and Cultural District), FD (Football District) use taxes must be paid if the sales are made to businesses located within the boundaries of the Districts. The RTD and FD Districts are comprised of the counties of Denver, Jefferson, Boulder, and parts of Adams, Douglas and Arapahoe. The CD (Scientific and Cultural District) boundaries include the entire counties of Denver, Jefferson, Boulder, Adams, Arapahoe and Douglas (except Castle Rock and Larkspur). Note: The Baseball District tax ended December 31, 2000. However, if you currently have a lease or credit sale that you collect and report the Baseball district tax on each monthly payment, you must continue to collect the Baseball District tax on those monthly payments made after December 31, 2000. If you enter into a new lease or credit sale on or after January 1, 2001, the Football District tax will apply rather than the Baseball District tax. Please see DR 1002 for complete district details.

RTA (Rural Transportation Authority) use tax must be paid if sales are made to businesses located within the boundaries of the Roaring Fork RTA district, the Pikes Peak RTA district, the Baptist Road RTA district and/or the South Platte Valley RTA district.

The **Roaring Fork RTA district** is composed of the towns of Basalt, Carbondale (incorporated and unincorporated), Glenwood Springs, New Castle and unincorporated Eagle County in the El Jebel area, and effective 1/1/09 all of Pitkin County (composed of Aspen, Snowmass and the remainder of the county).

The **Pikes Peak RTA district** is composed of all El Paso County except for the towns of Calhan, Fountain, Monument and Palmer Lake.

The **Baptist Road RTA district** is composed of an area within the City of Monument. It does not extend throughout the entire city.

The **South Platte Valley (SPV) RTA district** encompasses the city of limits of Sterling.

### Important Changes in filing the Retailer's Use Tax Return:

A separate return must now be filed for each RTA (Rural Transportation Authority) district use tax reported.

To report use tax in the Roaring Fork RTA district, the Pikes Peak RTA district, Baptist Road RTA district and the South Platte Valley RTA district, you will complete and send in separate pages instead of one for the filing period.

One return is to report the BD,CD,FD,RTD AND STATE use taxes. The RTA column is left blank.

On a separate return, write in the branch account number and report

the *sum total* Roaring Fork RTA district use tax in the first column of the form (remittance coupon) *if you owe tax for this RTA district*. If you do not owe use tax for this filing period, enter zero(s) on every line in the RTA column. Write in "Roaring Fork" on the line above the first column labeled: **RTA**\_\_\_\_\_. Use the schedule on page 4 to compute the total Roaring Fork RTA use tax. The other columns are left blank.

On a separate return, write in the branch account number and report the Pikes Peak RTA, the district use tax in the first column of the form (remittance coupon) *if you owe tax for this RTA district*. If you do not owe use tax for this filing period, enter zero(s) on every line in the RTA column. Write in "Pikes Peak" on the line above the first column labeled: **RTA**\_\_\_\_\_. The other columns are left blank.

On a separate return, write in the branch account number and report the Baptist Road RTA district use tax in the first column of the form (remittance coupon) *if you owe tax for this RTA district*. If you do not owe use tax for this filing period, enter zero(s) on every line in the RTA column. Write in "Baptist Road" on the line above the first column labeled: **RTA**\_\_\_\_\_. The other columns are left blank.

On a separate return, write in the branch account number and report the South Platte Valley RTA district use tax in the first column of the form (remittance coupon) *if you owe tax for this RTA district*. If you do not owe use tax for this filing period, enter zero(s) on every line in the RTA column. Write in "South Platte Valley" on the line above the first column labeled: **RTA**\_\_\_\_\_. The other columns are left blank.

Complete and send in **all** pages. One check can be remitted for the total for all returns. You must file all these returns at this time by the due date, which is the 20th of the month following the filing period.

In the future, all pages of this return will automatically be sent to you and **MUST** be filed unless you notify the Department of Revenue that you do not anticipate having any sales in one or more of the RTA districts, and are not liable for Colorado retailer's use tax in the specific RTA district.

**Line 1:** Enter the total amount of money received from all sales and services, including taxable and nontaxable sales and collections of bad debts previously deducted. Do not include the amount of sales tax collected.

**Line 2A&B:** Enter the amount of deductions from the worksheet on the third page of the form.

**Line 3:** The net sales amount **must** be entered in each column. If you have a zero return, use our Retailer's Use Tax ZeroFile service at [www.TaxColorado.com](http://www.TaxColorado.com) under "Electronic Filing Options."

**Retailer's Use Tax ZeroFile**—Use our ZeroFile service to safely and easily file state and state-collected (RTD/CD/FD in the Denver areas and the Rural Transportation Authorities in other areas of the state) local retailer's use tax when there is zero net sales (line 3 of form DR 0173) and no tax due. Avoid non-filer notices and skip the paper return!

**Line 3A:** Enter the amount of sales delivered out of each jurisdiction taxing area.

**Line 3B:** Enter the total amount of state exemptions and any applicable local exemptions. For specific information about sales tax exemptions, consult with a tax professional.

**Line 4:** Enter net taxable sales. Subtract the total lines 3A and 3B from line 3 in each column. The net taxable sales amount must be entered in each column.

**Line 5:** Enter amount of tax for each type of tax collected. Multiply the amount of line 4 by the applicable tax rates which are printed below line 4.

**Line 6:** Enter the amount of excess tax collected.

**Line 7:** Add lines 5 and 6.

**Line 8A:** Service fee rate. If this rate is not shown, see Colorado Sales/Use Tax rates (DR 1002) to determine appropriate rate. The RTA taxes do not allow a service fee rate.

**Important Information:** The State Service Fee Rate (Vendor's fee), is .0000 (zero percent) RTD/CD/FD for returns filed on or after October 01, 2009

**Line 8B:** Enter deduction for service (vendor's) fee allowed to the seller for each applicable tax. Multiply line 7 by the applicable service fee rate shown in each column. This deduction is only allowed if the complete return is filed **and** the tax is paid on or before the due date.

Penalty and interest are due if you make a late payment. The penalty is 10% plus 1/2% for each additional month not to exceed 18% of the tax due. Interest and penalty interest must be computed using the current statutory rate, which is printed on the return.

All entries of taxes on the use tax return must be rounded to the nearest dollar. Round amounts under 50 cents down to 0 cents, increase amounts from 50 to 99 cents to the next dollar. Books, records and statements or invoices to buyers must reflect actual tax amounts and only the totals appearing on this tax return are rounded.

You will still collect and keep track of exact amounts of use tax. It is only when you fill out your return that you round the numbers you are reporting. Your use tax remittance must not differ from the exact amount of tax collected by more than 50 cents. **A return must be filed and you must enter 0 (zero) even if the tax is (zero).**

A copy of this return and records of both purchases and sales, including sales invoices and purchase orders, must be retained for a period of three years. The burden of proof for exempt sales rests with the vendor. Retain copies of sales tax reports. Records must be open for inspection by authorized representatives of the Executive Director, Department of Revenue.

All sums of money paid by the purchaser to the retailer as taxes shall be and remain public money, as property of the taxing jurisdictions. Unremitted taxes may be claimed at any time and vendors should always maintain sufficient records to prove they have remitted all collections.

This return, together with remittance by check, draft, or money order made payable to the Colorado Department of Revenue, must be filed with the Department of Revenue, Denver CO 80261-0013, on or before the 20th day of the month following close of the taxable period. Quarterly returns must be filed on or before the 20th day of January, April, July and October. Mailed returns must be postmarked the 20th day of the month, or prior thereto. EFT payments must be made by the same due dates.

Any questions regarding the preparation of your return may be directed in writing to: Department of Revenue, Denver CO 80261-0013, or by telephone: (303) 238-SERV (7378).



## Colorado Department of Revenue Tax Forms, Information and E-Services

### E - Services for Business

The following services are centrally accessible at [www.TaxColorado.com](http://www.TaxColorado.com) under "Online Services."

⇒ Electronic Payment

Under "Electronic Filing Services,"

⇒ Retailer's Use Tax ZeroFile

⇒ Sales Tax ZeroFile

⇒ Wage Withholding Tax ZeroFile

Under "Sales Tax Information,"

⇒ Sales Tax Account History

⇒ Local Sales Tax Rates

⇒ Sales Tax License Verification

⇒ Retailers' Sales Tax Rates at each business location

⇒ Local Tax Rates by Address

## RETAILER'S USE TAX RETURN

- **DO NOT REPORT RTA (Rural Transportation Authority) USE TAX ON THE SAME RETURN (remittance coupon) AS STATE AND RTD/CD/FD OR BD USE TAX. USE A SEPARATE FORM.**
- **A SEPARATE RETURN (remittance coupon) MUST BE FILED FOR EACH RTA DISTRICT IN WHICH USE TAX IS DUE. (see instructions in red on page 1)**
- **PENALTY AND INTEREST ARE DUE IF NOT FILED ON OR BEFORE DUE DATE.**
- **RETURN MUST BE FILED EVEN IF NO TAX IS DUE. USE RETAILER'S USE TAX ZEROFILE (SEE PAGE 1).**
- **INCLUDE ACCOUNT NUMBER ON CHECK. MAKE CHECK PAYABLE TO: COLORADO DEPARTMENT OF REVENUE.**

See Form Below



DETACH FORM  
ON THIS LINE

DR 0173 (12/28/09) WEB  
**COLORADO DEPARTMENT OF REVENUE**

## RETAILER'S USE TAX RETURN

SIGNED UNDER PENALTY OF  
PERJURY IN THE 2ND DEGREE.

Date		Phone ( )		Signature	
Name		1. Gross Sales and Services (include bad debts, previously deducted) (1-6) ●			
Due Date		2. Deductions: A. Sales to other licensed dealers, for resale ● (2-6)			
Acct		0260-102 B. Other deductions (from line 6 on page 4) ●			
Period		C. TOTAL (add lines 2A and 2B) ●			
		RTA BD Prior to 2001 FD CD RTD STATE			
3. NET SALES (line 1 minus line 2C).....	00	00	00	00	00
A. sales out of taxing area.....	00	00	00	00	00
B. exemptions (list on page 4) .....	00	00	00	00	00
4. Net taxable sales (line 3 minus A & B).....	00	00	00	00	00
TAX RATE	.0010	.0010	.0010	.0100	.0290
5. Amount of sales tax.....	00	00	00	00	00
6. Excess tax collected.....	00	00	00	00	00
7. Total (add lines 5 & 6).....	00	00	00	00	00
8. A. Service fee rate.....	NOT	NOT	NOT	NOT	NOT
B. Service fee allowed vendor.....	APPLICABLE	APPLICABLE	APPLICABLE	APPLICABLE	APPLICABLE
9. Sales Tax Due (line 7 minus line 8B).....	00	00	00	00	00
10. Penalty.....	00	00	00	00	00
11. Monthly prime interest rate times line 9.....	00	00	00	00	00
12. Total each tax (add lines 9, 10 & 11).....	00	00	00	00	00
13. Total amount remitted (make checks payable to the Colorado Department of Revenue).....	Paid by EFT <input type="checkbox"/> (355)				\$ .00

The State may convert your check to a one time electronic banking transaction. Your bank account may be debited as early as the same day received by the State. If converted, your check will not be returned. If your check is rejected due to insufficient or uncollected funds, the Department of Revenue may collect the payment amount directly from your bank account electronically.

# ITEMIZED DEDUCTIONS AND EXEMPTIONS

2B. OTHER DEDUCTIONS must get itemized on the schedule below. Enter total Deductions on line 2B on front of this form.

1. Service Sales.....	\$	
2. Sales to governmental agencies, religious or charitable organizations.....	\$	
3. Sales of gasoline, drugs by prescription, prosthetic device, or agricultural compound.....	\$	
4. Trade-ins for taxable resale, bad debts charge-off, returned goods, trade discounts and allowances. where tax was paid (cash discounts are not allowed).....	\$	
5. Other (explain).....	\$	
TOTAL (enter on line 2B on front).....	\$	

3B. Enter total State Exemptions and applicable Local exemptions.

Net sales must be itemized below	BD	FD	CD	RTD	State
1. Food (food sold through vending machines).....	\$				
2. Machinery.....	\$				
3. Electricity.....	\$				
4. Farm Equipment.....	\$				
5. Pesticides.....	\$				
6. Sales of low-emitting vehicles etc.....	\$				
7. School-Related Sales.....	\$				
8. Cigarettes.....	\$				N/A
9. Energy Components.....	\$				
10. Other (explain).....	\$				
11. TOTAL ALL EXEMPTIONS?..... (enter on line 3B on front)	\$				

Enter total Applicable RTA Exemptions and applicable Local exemptions.

Net sales must be itemized below	RTA Eagle	RTA Basalt RTA New Castle	RTA Carbondale	RTA Glen. Springs	RTA Pitkin (except Basalt)	Total Roaring Fork RTA	Pikes Peak RTA	Baptist Road RTA	South Platte Valley RTA
1. Food.....	\$								
2. Machinery.....	\$								
3. Electricity.....	\$								
4. Farm Equipment.....	\$								
5. Pesticides.....	\$								
6. Low-emit vehicles etc.....	\$								
7. School-Related Sales.....	\$								
8. Cigarettes.....	\$								
9. Energy Components.....	\$								
10. Other (explain) Renew.....	\$								
11. TOTAL..... (enter on line 3B below)	\$								

(KEEP DOCUMENTATION FOR VERIFICATION OF THESE SALES FOR ROARING FORKS RTA ONLY)

To complete this schedule-complete each applicable column. Add across to the Total Roaring Fork RTA column.  
Transfer these figure to the Total Roaring Fork RTA column on the remittance coupon on the Roaring Fork RTA page.

	RTA Eagle	RTA Basalt RTA New Castle	RTA Carbondale	RTA Glen. Springs	RTA Pitkin (except Basalt)	Total Roaring Fork RTA
3. NET SALES (line 1–line 2C).....	.00	.00	.00	.00	.00	.00
A. sales out of taxing area.....	.00	.00	.00	.00	.00	.00
B. exemptions (list on back).....	.00	.00	.00	.00	.00	.00
4. Net taxable sales (line 3 minus A & B).....	.00	.00	.00	.00	.00	.00
TAX RATE	.0060	.0080	.0100	.0100	.0040	
5. Amount of sales tax.....	.00	.00	.00	.00	.00	.00
6. Excess tax collected.....	.00	.00	.00	.00	.00	.00
7. Total (add lines 5 & 6).....	.00	.00	.00	.00	.00	.00
8. A. Service fee rate	NOT	NOT	NOT	NOT	NOT	NOT
B. Service fee allowed vendor (only if paid on or before due date)	APPLICABLE	APPLICABLE	APPLICABLE	APPLICABLE	APPLICABLE	APPLICABLE
9. Amount of sales tax..... (100)	.00	.00	.00	.00	.00	.00
10. PENALTY..... (200)	.00	.00	.00	.00	.00	.00
11. Monthly prime int x line 9. (300)	.00	.00	.00	.00	.00	.00
12. Total each tax (lines 9–11).....	.00	.00	.00	.00	.00	.00

### For Pikes Peak RTA

A separate return (remittance coupon) must be filed to report only the Pikes Peak RTA district use tax in the first column of the form. Write in "Pikes Peak" on the line above the first column labeled: **RTA** \_\_\_\_\_. Do not fill in the other columns labeled BD, CD, FD, RTD, STATE on this separate return.

Pikes Peak RTA	
3. NET SALES (line 1–line 2C) .....	.00
A. sales out of taxing area .....	.00
B. exemptions (list on back).....	.00
4. Net taxable sales (line 3 minus A & B)..... ●	.00
TAX RATE	.0100
5. Amount of sales tax.....	.00
6. Excess tax collected .....	.00
7. Total (add lines 5 & 6).....	.00
8. A. Service fee rate	NOT
B. Service fee allowed vendor ● <small>(only if paid on or before due date)</small>	APPLICABLE .00
9. Amount of sales tax..... (100)	.00
10. PENALTY..... (200)	.00
11. Monthly prime int x line 9. (300)	.00
12. Total each tax (lines 9–11) .....	.00

### For Baptist Road RTA

A separate return (remittance coupon) must be filed to report only the Baptist Road RTA district use tax in the first column of the form. Write in "Baptist Road" on the line above the first column labeled: **RTA** \_\_\_\_\_. Do not fill in the other columns labeled BD, CD, FD, RTD, STATE on this separate return.

Baptist Road RTA	
3. NET SALES (line 1–line 2C) .....	.00
A. sales out of taxing area .....	.00
B. exemptions (list on back).....	.00
4. Net taxable sales (line 3 minus A & B)..... ●	.00
TAX RATE	.0100
5. Amount of sales tax.....	.00
6. Excess tax collected .....	.00
7. Total (add lines 5 & 6).....	.00
8. A. Service fee rate	NOT
B. Service fee allowed vendor ● <small>(only if paid on or before due date)</small>	APPLICABLE .00
9. Amount of sales tax..... (100)	.00
10. PENALTY..... (200)	.00
11. Monthly prime int x line 9. (300)	.00
12. Total each tax (lines 9–11) .....	.00

### For South Platte Valley RTA

A separate return (remittance coupon) must be filed to report only the South Platte Valley RTA district use tax in the first column of the form. Write in "South Platte Valley" on the line above the first column labeled: **RTA** \_\_\_\_\_. Do not fill in the other columns labeled BD, CD, FD, RTD, STATE on this separate return.

South Platte Valley RTA	
3. NET SALES (line 1–line 2C) .....	.00
A. sales out of taxing area .....	.00
B. exemptions (list on back).....	.00
4. Net taxable sales (line 3 minus A & B)..... ●	.00
TAX RATE	.0010
5. Amount of sales tax.....	.00
6. Excess tax collected .....	.00
7. Total (add lines 5 & 6).....	.00
8. A. Service fee rate	NOT
B. Service fee allowed vendor ● <small>(only if paid on or before due date)</small>	APPLICABLE .00
9. Amount of sales tax..... (100)	.00
10. PENALTY..... (200)	.00
11. Monthly prime int x line 9. (300)	.00
12. Total each tax (lines 9–11) .....	.00

**Use a separate return (remittance coupon) to file BD,CD,FD,RTD and STATE retailer's use tax. Do not report RTA use tax on the same return.**